

Eshoo	Lewis (GA)	Rodriguez
Etheridge	Lipinski	Rothman
Evans	Lowe	Roybal-Allard
Fattah	Lynch	Rush
Filner	Majette	Sabo
Frank (MA)	Maloney	Sanchez, Linda
Frost	Markey	T.
Gonzalez	Marshall	Sanchez, Loretta
Green (TX)	Matsui	Sanders
Grijalva	McCarthy (MO)	Schakowsky
Gutierrez	McCollum	Schiff
Harman	McDermott	Scott (VA)
Hastings (FL)	McGovern	Serrano
Hill	McNulty	Sherman
Hinchey	Meehan	Slaughter
Hoefel	Meek (FL)	Snyder
Holden	Meeks (NY)	Solis
Holt	Menendez	Spratt
Honda	Michaud	Stark
Houghton	Millender	Stenholm
Hoyer	McDonald	Strickland
Inlee	Miller (NC)	Stupak
Jackson (IL)	Miller, George	Tauscher
Jackson-Lee	Mollohan	Taylor (MS)
(TX)	Moore	Thompson (MS)
Jefferson	Moran (VA)	Tierney
Johnson (CT)	Murtha	Towns
Johnson, E. B.	Napolitano	Turner (TX)
Jones (OH)	Neal (MA)	Udall (CO)
Kanjorski	Oberstar	Udall (NM)
Kaptur	Obey	Van Hollen
Kennedy (RI)	Oliver	Velazquez
Kildee	Ortiz	Visclosky
Kilpatrick	Owens	Waters
Kind	Pallone	Watson
Kleczka	Pascarell	Watt
Kucinich	Pastor	Waxman
Langevin	Payne	Weiner
Lantos	Pelosi	Wexler
Larson (CT)	Pomeroy	Woolsey
Leach	Price (NC)	Wu
Lee	Rangel	
Levin	Reyes	

## NOT VOTING—8

Carson (IN)	Lofgren	Smith (WA)
Conyers	Nadler	Tiberi
Gephardt	Radanovich	

## ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. LATOURETTE) (during the vote). Members are advised 2 minutes are remaining in this vote.

□ 1531

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. TIBERI. Mr. Speaker, on rollcall 288, The Death Tax Repeal Permanency Act, I was detained in the U.S. Capitol and unable to cast my vote. Had I been able, I would have voted "aye" on H.R. 8, The Death Tax Repeal Permanency Act.

Mr. RADANOVICH. Mr. Speaker, I missed the vote on passage of H.R. 8, but would like to state that I would have voted "aye" on final passage.

# MAKING IN ORDER DURING CONSIDERATION OF H.R. 1528, TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2003, POSTPONEMENT OF FURTHER CONSIDERATION UNTIL A TIME DESIGNATED BY THE SPEAKER

Mr. BLUNT. Mr. Speaker, I ask unanimous consent that during consideration of H.R. 1528 pursuant to House Resolution 282, notwithstanding the ordering of the previous question, it may be in order at any time for the Chair to postpone further consideration of the bill until a later time to be designated by the Speaker.

The SPEAKER pro tempore (Mr. LATOURETTE). Is there objection to the request of the gentleman from Missouri?

There was no objection.

## EXPLANATION OF PURPOSE OF POSTPONEMENT OF FURTHER CONSIDERATION OF H.R. 1528, TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2003

(Mr. BLUNT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BLUNT. Mr. Speaker, the purpose of this request to postpone votes or further consideration of the bill until a later time to be designated by the Speaker is just simply to allow the Members, and families that are in town and intend to go with them, to go to the picnic at the White House this evening. By moving these votes until tomorrow, we allow that to happen, and I hope that allows the family members who are here and intending to go to this event with Members to have as much of the evening as they anticipated having.

## REPORT ON RESOLUTION PROVIDING FOR CONSIDERATION OF H.R. 660, SMALL BUSINESS HEALTH FAIRNESS ACT OF 2003

Mr. LINCOLN DIAZ-BALART of Florida, from the Committee on Rules, submitted a privileged report (Rept. No. 108-160) on the resolution (H. Res. 283) providing for consideration of the bill (H.R. 660) to amend title I of the Employee Retirement Income Security Act of 1974 to improve access and choice for entrepreneurs with small businesses with respect to medical care for their employees, which was referred to the House Calendar and ordered to be printed.

## TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2003

Mr. MCCRERY. Mr. Speaker, pursuant to House Resolution 282, I call up the bill (H.R. 1528) to amend the Internal Revenue Code of 1986 to protect taxpayers and ensure accountability of the Internal Revenue Service, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 282, the bill is considered read for amendment.

The text of H.R. 1528 is as follows:

H.R. 1528

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the "Taxpayer Protection and IRS Accountability Act of 2003".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is ex-

pressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—

Sec. 1. Short title; etc.

### TITLE I—PENALTY AND INTEREST REFORMS

Sec. 101. Failure to pay estimated tax penalty converted to interest charge on accumulated unpaid balance.

Sec. 102. Exclusion from gross income for interest on overpayments of income tax by individuals.

Sec. 103. Abatement of interest.

Sec. 104. Deposits made to suspend running of interest on potential underpayments.

Sec. 105. Expansion of interest netting for individuals.

Sec. 106. Waiver of certain penalties for first-time unintentional minor errors.

Sec. 107. Frivolous tax submissions.

Sec. 108. Clarification of application of Federal tax deposit penalty.

### TITLE II—FAIRNESS OF COLLECTION PROCEDURES

Sec. 201. Partial payment of tax liability in installment agreements.

Sec. 202. Extension of time for return of property.

Sec. 203. Individuals held harmless on wrongful levy, etc., on individual retirement plan.

Sec. 204. Seven-day threshold on tolling of statute of limitations during tax review.

Sec. 205. Study of liens and levies.

### TITLE III—TAX ADMINISTRATION REFORMS

Sec. 301. Revisions relating to termination of employment of Internal Revenue Service employees for misconduct.

Sec. 302. Confirmation of authority of tax court to apply doctrine of equitable recoupment.

Sec. 303. Jurisdiction of tax court over collection due process cases.

Sec. 304. Office of Chief Counsel review of offers in compromise.

Sec. 305. 15-day delay in due date for electronically filed individual income tax returns.

Sec. 306. Access of National Taxpayer Advocate to independent legal counsel.

Sec. 307. Payment of motor fuel excise tax refunds by direct deposit.

Sec. 308. Family business tax simplification.

Sec. 309. Health insurance costs of eligible individuals.

Sec. 310. Suspension of tax-exempt status of terrorist organizations.

### TITLE IV—CONFIDENTIALITY AND DISCLOSURE

Sec. 401. Collection activities with respect to joint return disclosable to either spouse based on oral request.

Sec. 402. Taxpayer representatives not subject to examination on sole basis of representation of taxpayers.

Sec. 403. Disclosure in judicial or administrative tax proceedings of return and return information of persons who are not party to such proceedings.

Sec. 404. Prohibition of disclosure of taxpayer identification information with respect to disclosure of accepted offers-in-compromise.